

# Customs Bulletin

Regulations, Rulings, Decisions, and Notices  
concerning Customs and related matters



## and Decisions

of the United States Court of Customs and  
Patent Appeals and the United States  
Customs Court

Vol. 12

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MARCH 22, 1978

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No. 12

*This issue contains*

T.D. 78-76 through 78-79

General Notice

Protest abstracts P78/20 through P78/23

Reap. abstracts R78/41 through R78/64

DEPARTMENT OF THE TREASURY  
U.S. Customs Service

## NOTICE

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# U.S. Customs Service

## *Treasury Decisions*

(T.D. 78-76)

*Customs Service decision*

DEPARTMENT OF THE TREASURY,  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
Washington, D.C., March 3, 1978.

The following is the substance of a recent decision made by the United States Customs Service where the issue involved is of sufficient importance to warrant publication in the CUSTOMS BULLETIN.

LEONARD LEHMAN,  
*Assistant Commissioner,  
Regulations and Rulings.*

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### *Valid Recording of Trademark with Customs; Cancellation of Recordation Upon Request of Foreign Trademark Registration Owner*

The Customs Service has been asked by foreign company A, owner of a foreign trademark registration for the trademark "X" and the manufacturer of products bearing that mark, to cancel domestic company B's recording with Customs of the same trademark and to discontinue the import protection afforded to B based on the recordation of that trademark.

B, a distributor of A's products in the United States, has registered the trademark "X" with the U.S. Patent Office and recorded the trademark with the Customs Service under the provisions of Part 133 of the Customs Regulations (19 CFR Part 133). Because the trademark is recorded with Customs, A is prohibited from importing articles even though it is the owner of a foreign registration for the same trademark and the manufacturer of products bearing that trademark. B's exclusive use of the trademark "X" in the United States is based on the registration of that trademark with the U.S. Patent Office. However, B's exclusive use of the trademark "X" is

the subject of actions currently pending before a Federal court and the U.S. Patent Office.

*A* seeks cancellation of *B*'s recordation of the trademark with Customs because of certain alleged misrepresentations made to Customs by *B* in connection with the recordation.

Section 133.1 of the Customs Regulations (19 CFR 133.1) provides that the owner of a trademark registered with the U.S. Patent Office may record the trademark with Customs if the registration is current. Section 133.4(c) of the Customs Regulations (19 CFR 133.4(c)) provides that recordation of a trademark will be canceled if the trademark registration is canceled or revoked. The recordation of a trademark also may be canceled upon request of the recordant.

At the present time, *B* continues to hold a valid registration for the trademark "X" with the U.S. Patent Office and has complied with the Customs Regulations concerning the recording of the trademark with Customs. The alleged misrepresentations do not materially affect *B*'s compliance with the Customs Regulations or the validity of Customs recordation of the trademark.

*Decided*, *B*, as the holder of trademark "X", validly registered with the U.S. Patent Office, is entitled to the continued protection afforded by recordation of the mark with the Customs Service under the provisions of Part 133 of the Customs Regulations unless *B* voluntarily cancels its recordation or Customs receives a certified copy of a final order of cancellation or revocation of the trademark registration by the U.S. Patent Office.

HARVEY B. FOX,

*Director,*

*Entry Procedures & Penalties Division.*

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(T.D. 78-77)

*Customs Service decision*

DEPARTMENT OF THE TREASURY,  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
Washington, D.C., March 3, 1978.

The following is the substance of a recent decision made by the United States Customs Service where the issue involved is of sufficient

general interest or importance to warrant publication in the CUSTOMS BULLETIN.

LEONARD LEHMAN,  
*Assistant Commissioner,  
Regulations and Rulings.*

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*Item 864.05, TSUS; packaging of candy in Puerto Rico*

The Customs Service has been asked to rule whether, under the circumstances described below, candy can be entered in Puerto Rico free of duty under the provision for articles to be altered or processed, item 864.05 of the Tariff Schedules of the United States (TSUS).

The candy would be imported into Puerto Rico from Italy in hardboard drums, each weighing approximately 1,650 pounds. In Puerto Rico, the candy would be fed from the drums into machines which would prepare individual retail packages of candy, each weighing .55 ounces. Twelve of the retail packages would then be placed in a vacuum-formed tray, and two such trays (containing a total of 24 packages) would be hermetically sealed with a printed polypropylene film. Finally, 12 of the sealed double trays would be packed in cartons for shipment to the United States and Canada.

Item 864.05, TSUS, permits the duty-free entry, under bond, of articles coming into the customs territory of the United States solely to be repaired, altered, or processed, and subsequently exported within the time provided in headnote 1 of Part 5C, Schedule 8, TSUS. The "customs territory of the United States" is defined by General Headnote 2, TSUS, as the 50 States, the District of Columbia, and Puerto Rico.

The repackaging of bulk quantities of an article into retail quantities is not an operation which would qualify the article for duty-free entry under the provisions of item 864.05, TSUS. Such an operation does not constitute an alteration or processing of the article within the meaning of those provisions, since the article itself is not affected by the repackaging.

*Decided*, the importation of candy into Puerto Rico under the circumstances described would not qualify for duty-free entry under item 864.05, TSUS. The repackaging operation does not affect the candy itself and does not result in the candy being altered or processed within the meaning of item 864.05, TSUS. Moreover, inasmuch as both the United States (*i.e.*, the 50 States and the District of Columbia) and Puerto Rico are included within "the customs territory of

the United States," the shipment of the repackaged candy from Puerto Rico to the United States would not constitute an exportation within the meaning of headnotes 1 and 2 of Part 5C, Schedule 8, TSUS.

J. P. TEBEAU,  
*Director,*  
*Carriers, Drawback and Bonds Division.*

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(T.D. 78-78)

*Customs Service decision*

DEPARTMENT OF THE TREASURY,  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
*Washington, D.C., March 3, 1978.*

The following is the substance of a recent decision made by the United States Customs Service where the issue involved is of sufficient general interest or importance to warrant publication in the CUSTOMS BULLETIN.

LEONARD LEHMAN,  
*Assistant Commissioner,*  
*Regulations and Rulings.*

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*Effect of Public Law 95-162 on Bonding and Recordkeeping Requirements  
for Certain Imported Wool*

The Customs Service has been asked to explain the effect of Public Law 95-162, enacted November 8, 1977, on the bonding and recordkeeping requirements for imported wool set forth in sections 10.91 through 10.97 of the Customs Regulations (19 CFR 10.91-10.97).

Public Law 95-162 adds two new temporary items, items 905.10 and 905.11, to the Appendix of the Tariff Schedules of the United States (TSUS). These items will apply to merchandise entered, or withdrawn from warehouse, for consumption on or after November 8, 1977, and on or before June 30, 1980.

Item 905.10, TSUS, states that all wool provided for in items 306.00 through 306.24, TSUS, is free of duty. Item 905.11 states that other wool not finer than 46s, provided for in items 306.30 through 306.34, TSUS, is free of duty. Public Law 95-162 suspends headnotes 3, 4, and 5 of Part 1C of Schedule 3, TSUS (except insofar as they relate

to hair of the camel) as long as items 905.10 and 905.11 are in effect and provides a new temporary headnote 4 for Part 1C of Schedule 3.

Item 306.00, TSUS, provides for the duty-free entry, under bond, of certain wool or hair entered by a dealer, manufacturer, or processor for use in the manufacture of certain specified articles. The dealer, manufacturer, or processor is required to keep records with respect to the wool or hair entered under item 306.00 in order to substantiate that the wool or hair was used in accordance with the provisions of that item. The bonding and recordkeeping requirements are set forth in sections 10.91 through 10.97 of the Customs Regulations.

The statutory authority for wool bonding and recordkeeping requirements was contained in the suspended headnote 4. The new temporary headnote 4 does not include any such authority, nor does it specifically authorize the Secretary of the Treasury to prescribe regulations to implement the provisions of item 306.00, TSUS, as the suspended headnote did.

Prior to enactment of Public Law 95-162, the duty-free status of unimproved and improved wool under item 306.00, TSUS, depended in part on its use in manufacture. The bonding and recordkeeping requirements of headnote 4 and sections 10.91 through 10.97 of the Customs Regulations were designed to protect the revenue in case wool entered duty free in item 306.00, TSUS, was used in a manner that would cause it to be dutiable.

Item 905.10, TSUS, in effect eliminates the use distinction. Under that item, all wool classifiable in item 306.00, TSUS, is free of duty if entered, or withdrawn from warehouse, for consumption on or after November 8, 1977, and on or before June 30, 1980. Under item 905.10, TSUS, the particular use of the wool in manufacture is immaterial.

Accordingly, the application of the bonding and recordkeeping requirements of suspended headnote 4, Part 1C, Schedule 3, TSUS, and sections 10.91 through 10.97 of the Customs Regulations are suspended temporarily for wool classifiable in item 306.00, TSUS. The headnote and regulations continue to apply to hair of the camel imported under item 306.00, TSUS.

Public Law 95-162 has no effect on the bonding or classification of wool entered, or withdrawn from warehouse, for consumption under item 306.00 prior to November 8, 1977. The bonding and recordkeeping requirements remain in effect for wool entered or withdrawn prior to that date.

J. P. TEBEAU,  
*Director,*

*Carriers, Drawback and Bond Division.*

(T.D. 78-79)

*Bonds*

Approval and discontinuance of Carrier bonds, Customs Form 3587

DEPARTMENT OF THE TREASURY,  
OFFICE OF THE COMMISSIONER OF CUSTOMS,  
Washington, D.C., March 6, 1978.

Bonds of carriers for the transportation of bonded merchandise have been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day, and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parentheses immediately following, which has been discontinued. If the previous bond was in the name of a different company or if the surety was different, the information is shown in a footnote at the end of list.

Name of principal and surety	Date of Bond	Date of Approval	Filed with district director/area director; amount
Assoc'ed Boat Transport, Inc., 1546 N. W. Leary Way, Seattle, WA; motor carrier, Peerless Ins. Co.	July 27, 1977	July 28, 1977	Seattle, WA; \$25,000
B & B Trucking, Inc., 83 Egelston St., Westfield, MA; motor carrier, Peerless Ins. Co. (PB 8/19/74) D 8/19/77 <sup>1</sup>	May 26, 1977	Aug. 19, 1977	Boston, MA; \$25,000
Blue Hen Beverages, Ltd., 501 New Churchmans Road, New Castle, DE; motor carrier, Aetna Ins. Co.	Oct. 17, 1977	Oct. 19, 1977	Philadelphia, PA; \$25,000
Boss Linco Lines, Inc., 3009 Genesee St., Buffalo, NY; motor carrier, Ins. Co. of North America (PB 5/26/72) D 10/26/77 <sup>2</sup>	Sept. 20, 1977	Oct. 26, 1977	Buffalo, NY; \$40,000
C & J Commercial Driveaway, Inc., 2400 W. St. Joseph, Lansing, MI; motor carrier, Aetna Casualty & Surety Co. (PB 11/1/73) D 10/26/77 <sup>3</sup>	Oct. 12, 1977	Oct. 26, 1977	Detroit, MI; \$25,000
W. L. Davis, 15311 Tricia Lane, La Mirada, CA; motor carrier, Northwestern National Ins. Co. of Milwaukee, WI (PB 12/28/64) D 9/2/76 <sup>4</sup>	Oct. 15, 1977	Oct. 17, 1977	Nogales, AZ; \$25,000
Del Transport, Inc., 384 Charles St., Providence, RI; motor carrier, Aetna Casualty & Surety Co. D 10/6/77	Sept. 22, 1975	Sept. 23, 1975	Providence, RI; \$25,000
Drake Motor Lines, Inc., 20 Olney Ave., Cherry Hill, NJ; motor carrier, Peerless Ins. Co.	June 15, 1977	Oct. 18, 1977	Philadelphia, PA; \$25,000

See footnotes at end of table.



Name of principal and surety	Date of Bond	Date of Approval	Filed with district director/ area director; amount
L. D. Fontaine Trucking, 504 Riverview Blvd., Great Falls, MT; motor carrier, St. Paul Fire & Marine Ins. Co.	Apr. 5, 1977	Apr. 11, 1977	Great Falls, MT; \$25,000
Gloucester Dispatch, Inc., 274 Main St., Gloucester, MA; motor carrier, Lawyers Surety Corp. (PB 4/4/77) D 7/12/77 <sup>5</sup>	Sept. 23, 1977	Sept. 23, 1977	Boston, MA; \$25,000
Hayes Truck Lines, Inc., 1701 Bay St., Tacoma, WA; motor carrier, The Travelers Indemnity Co. (PB 6/28/71) D 7/11/77 <sup>6</sup>	June 28, 1977	July 12, 1977	Seattle, WA; \$25,000
IML Freight, Inc., 2175 South 3270 West, Salt Lake City, UT; motor carrier, Transport Indemnity Co. (PB 3/30/70) D 10/11/77	May 31, 1977	Oct. 11, 1977	San Francisco, CA; \$50,000
Inco Express, Inc., 3600 S. 124th, Bellevue, WA; motor carrier, St. Paul Fire & Marine Ins. Co. (PB 8/20/75) D 8/21/77	Aug. 20, 1977	Aug. 20, 1977	Seattle, WA; \$25,000
L. J. P. Truck Lines, Inc., 273 Meserole Ave., Brooklyn, NY; motor carrier, Peerless Ins. Co. D 10/11/77	Sept. 22, 1976	Sept. 22, 1976	New York Seaport; \$50,000
A. E. "Bill" McAnally, Route 1, Box 350, Weatherford, TX; motor carrier, Lawyers Surety Corp.	Apr. 7, 1977	Sept. 30, 1977	Laredo, TX; \$25,000
Mitchell Bros. Truck Lines, 3841 N. Columbia Blvd., Portland, OR; motor carrier, St. Paul Fire & Marine Ins. Co. (PB 2/16/68) D 10/23/77	Oct. 10, 1977	Oct. 25, 1977	Portland, OR; \$50,000
National Van Lines, Inc., 2800 Roosevelt, Rd., Broadview, IL; motor carrier, American Manufacturers Mutual Ins. Co. (PB 11/22/76) D 11/22/77 <sup>7</sup>	Nov. 22, 1977	Nov. 22, 1977	Chicago, IL; \$50,000
O. N. C. Freight Systems, Inc., P.O.B. 10063, Palo Alto, CA; motor carrier, Peerless Ins. Co. (PB 7/1/74) D 10/1/76 <sup>8</sup>	Oct. 1, 1976	Oct. 28, 1977	San Francisco, CA; \$25,000
Ric's Transfer Co., Inc., 1765 6th Ave. South, Seattle, WA; motor carrier, Great American Ins. Co. (PB 5/1/73) D 4/30/77 <sup>9</sup>	May 1, 1977	May 1, 1977	Seattle, WA; \$25,000
Royal Transportation Co., Inc., 600 S. Maple Ave., Montebello, CA; motor carrier, American Bonding Co. (PB 7/21/76) D 10/13/77 <sup>10</sup>	July 24, 1977	Oct. 14, 1977	Los Angeles, CA; \$50,000
Sea-Land Service, Inc., 10 Parsonage Rd., Edison, NJ; water carrier, Federal Ins. Co. (PB 10/10/76) D 10/19/77 <sup>11</sup>	Oct. 10, 1977	Oct. 19, 1977	Mobile, AL; \$50,000
"T" Transportation, Inc., 207 "F" St., S. Boston, MA; motor carrier, Fidelity & Deposit Co. of MD (PB 4/29/66) D 9/23/77 <sup>12</sup>	July 8, 1977	Sept. 23, 1977	Boston, MA; \$25,000

See footnotes at end of table.

Name of principal and surety	Date of Bond	Date of Approval	Filed with district director/ area director; amount
John Townrow d/b/a John Townrow Trucking, 4290 Elton St., Baldwin Park, CA; motor carrier, St. Paul Fire & Marine Ins. Co.	Sept. 27, 1977	Oct. 7, 1977	Los Angeles, CA; \$50,000
Transconex, Inc., 3000 N.W. 74th Ave., Miami, FL; motor carrier, National Bonding & Accident Ins. Co. of NY (PB 1/23/73) D 1/5/77 <sup>13</sup>	Oct. 5, 1977	Oct. 5, 1977	Miami, FL; \$50,000
Transportes Mercader Inc., P.O. Box 55, Catano, PR; motor carrier, Puerto Rican-American Ins. Co.	Oct. 28, 1977	Oct. 28, 1977	San Juan, PR; \$25,000
True Transport, Inc., P.O. Box 829, Newark, NJ; motor carrier, Federal Ins. Co. (PB 8/24/76) D 10/5/77	Feb. 18, 1977	Oct. 5, 1977	New York Seaport; \$50,000
Trux Transport, Inc., 508 S. Airport Blvd., South San Francisco, CA; motor carrier, Ins. Co. of North America (PB 10/14/75) D 10/19/77 <sup>14</sup>	Oct. 14, 1977	Oct. 27, 1977	San Francisco, CA; \$25,000
Valley Distributing & Storage Co., 1 Passan Dr., Wilkes-Barre, PA; motor carrier, The Aetna Casualty & Surety Co.	Aug. 9, 1977	Sept. 29, 1977	Philadelphia, PA; \$25,000
Mr. Harry G. Zimmerman, Allstate Distributors, 808 Beltrees St., Bunedin, FL; motor carrier, Aetna Ins. Co.	Oct. 25, 1977	Oct. 25, 1977	Tampa, FL; \$25,000

<sup>1</sup> Surety is Hartford Accident & Indemnity Co.<sup>2</sup> Surety is Aetna Casualty and Surety Co.<sup>3</sup> Surety is Liberty Mutual Ins. Co.<sup>4</sup> Surety is United States Fidelity & Guaranty Co.<sup>5</sup> Surety is The Hanover Ins. Co.<sup>6</sup> Surety is Royal Indemnity Co.<sup>7</sup> Surety is Transport Indemnity Co.<sup>8</sup> Surety is Safeco Ins. Co. of America.<sup>9</sup> Surety is Pacific Ins. Co.<sup>10</sup> Surety is Pacific Employers Ins. Co.<sup>11</sup> Surety is American Motorists Ins. Co.<sup>12</sup> Surety is U.S. Fidelity & Guaranty Co.<sup>13</sup> Surety is St. Paul Fire & Marine Ins. Co.<sup>14</sup> Surety is Pacific Ins. Co.

(BON-3-03)

LEONARD LEHMAN,  
Assistant Commissioner,  
Regulations and Rulings.

# U.S. Customs Service

## *General Notice*

(055507)

### *American Manufacturer's Petition*

Notice of Receipt of an American Manufacturer's Petition To Revoke Duty-Free Treatment Under the Generalized System of Preference for Microscope Slides and Micro Cover Glasses Imported From Beneficiary Developing Countries

**AGENCY:** United States Customs Service, Department of the Treasury.

**ACTION:** Notice of receipt of American manufacturer's petition.

**SUMMARY:** The Customs Service has received a petition from an American manufacturer of microscope slides and micro cover glasses requesting that such items not be granted free entry under the Generalized System of Preferences (GSP) when imported from beneficiary developing countries. The petitioner contends that these items are import-sensitive and not entitled to be designated for duty-free entry under the GSP.

**DATES:** Interested persons may comment on this petition, and comments must be received on or before April 10, 1978.

**ADDRESS:** Comments may be addressed to the Commissioner of Customs, Attention: Regulations and Legal Publications Division, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229.

#### **FOR FURTHER INFORMATION CONTACT:**

David A. Lee, Attorney, Special Projects and Programs Branch, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229 (202-566-5786).

#### **SUPPLEMENTARY INFORMATION:**

##### **BACKGROUND**

A petition has been filed under section 516 of the Tariff Act of 1930, as amended (19 U.S.C. 1516), by Erie Scientific Company (a division of Syborn Corporation) of Buffalo, New York, an American manufacturer of microscope slides and micro cover glasses. The petitioner requests that the same or similar items not be granted free entry

under the Generalized System of Preferences (GSP) when imported from beneficiary developing countries. The petitioner contends that these items are important-sensitive items and not properly designated as eligible articles.

Under section 503 of the Trade Act of 1974 (19 U.S.C. 2463), the President may not designate any article for duty-free treatment if it is among certain enumerated import-sensitive categories including "semimanufactured and manufactured glass products" (section 503 (c)(i)(F) of the Trade Act).

By Executive Order No. 11888, dated November 24, 1975 (40 FR 55275), the President granted GSP status to laboratory glassware, including glass microscope slides and micro cover glasses, not containing over 95 percent silica by weight (item 547.55, Tariff Schedules of the United States). Petitioner unsuccessfully sought relief from this order from the Trade Policy Staff Committee, and thereafter filed suit in the United States District Court for the Western District of New York to have the designation changed. The Court refused to act on the merits, ordering the petitioner to bring its action in the United States Customs Court, while at the same time retaining jurisdiction. This petition is being filed in order to enable the Customs Court to gain jurisdiction in this matter.

Petitioner believes that microscope slides and micro cover glasses are semimanufactured or manufactured glass products within the meaning of the Trade Act. Petitioner points to the highly price-competitive structure of the domestic industry and traditionally high duties as factors indicating the import-sensitivity of these articles. Petitioner further believes that the term "import-sensitive" means that duty-free treatment would entail injury or threat of injury to domestic producers, and lists conditions present overseas and domestically which he believes indicate that injury is inevitable.

#### COMMENTS

Pursuant to section 175.21(a) of the Customs Regulations (19 CFR 175.21(a)), the Customs Service invites written comments on this petition from all interested parties.

The American manufacturer's petition, as well as all comments received in response to this notice, will be available for public inspection in accordance with sections 103.8(b) and 175.21(a) of the Customs Regulations (19 CFR 103.8(b), 175.21(a)) during regular business hours at the Regulations and Legal Publications Division, Headquarters, U.S. Customs Service, 1301 Constitution Avenue NW., Washington, D.C. 20229.

## AUTHORITY

This notice is being published in accordance with section 175.21(a) of the Customs Regulations (19 CFR 175.21(a)).

Dated March 3, 1978:

DONALD W. LEWIS,  
*Acting Assistant Commissioner,  
Regulations and Rulings.*

[Published in the FEDERAL REGISTER March 10, 1978 (43 FR 9911)]

# Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza  
New York, N.Y. 10007

*Chief Judge*

Edward D. Re

*Judges*

Paul P. Rao  
Morgan Ford  
Scovel Richardson  
Frederick Landis

James L. Watson  
Herbert N. Maletz  
Bernard Newman  
Nils A. Boe

*Senior Judge*

Samuel M. Rosenstein

*Clerk*

Joseph E. Lombardi

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## *Abstracts*

### *Abstracted Protest Decisions*

DEPARTMENT OF THE TREASURY, February 27, 1978.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

ROBERT E. CHASEN,  
*Commissioner of Customs.*

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED Par. or Item No. and Rate	HELD Par. or Item No. and Rate	BASIS	PORT OF ENTRY AND MERCHANDISE
P78/20	Re, C. J. February 21, 1978	F. W. Woolworth Co.	75-5-01038	Item 700.60 29%	Item 700.55 6%	Agreed statement of facts	San Francisco Ladies woven suits (vinyl footwear)
P78/21	Re, C. J. February 24, 1978	M. Faquet & Co., Inc.	75-11-02821	Item 642.30 25%	Item 642.68 0.6¢ per lb. + 5%	Judgment on the pleadings	New York "Brass 80/20 Alloy Woven Wire Cloth"
P78/22	Maleiz, J. February 24, 1978	Shayne Knitwear, Inc.	75-9-02420	Item 382.78 25¢ per lb. + 82.5¢ (blouses)	Item 382.33 16.5% (entirety)	J. C. Peimcy Purchasing Corporation v. U.S. (C.D. 4671)	New York Ladies three piece suits; entireties
P78/23	Newman, J. February 24, 1978	Winter-Wolf Interna- tional Corporation	74-1-00107	Item 613.18 7.5% + 0.6¢ per lb.	Item 654.00 5%	Agreed statement of facts	Houston Toilet and sanitary wares of brass (brass floor flanges)

# Decisions of the United States Customs Court

## Abstracts

### *Abstracted Reappraisal Decisions*

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/41	Watson, J. February 21, 1978	Ciba Chemical and Dye Company	R66/17047, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisal: less 23.5% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and in- surance from place of shipment to place of delivery in amounts determined by cus-	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs



<p>toms officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	<p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	<p>U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)</p>	<p>New York Benzonold dyestuffs</p>
<p>United States value</p>	<p>R65/24106, etc.</p>	<p>Geigy Chemical Corporation</p>	<p>Watson, J. February 21, 1978</p>

R78/42

DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	FIELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/43	Watson, J. February 21, 1978	Geigy Chemical Corporation	R66/09057, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 23.5% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and in- surance from place of shipment to place of delivery in amounts determined by cus- toms officer at time of appraisement; di- vided by 1.40 or such other factor applied by customs officer, to allow for customs du- ties payable on im- ported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs
R78/44	Watson, J. February 21, 1978	Geigy Chemical Corporation	R66/10123, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 23.5% representing profit and general ex- penses usually made in U.S. on sales of	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs

R78/46	Watson, J. February 21, 1978	Geigy Chemical Corporation	R66/16365, etc.	United States value	<p>dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Beuzenoid dyestuffs
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DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELP VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/46	Watson, J. February 22, 1978	Ciba Chemical and Dye Company	R66/18309, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 23.7% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and in- surance from place of shipment to place of delivery in amounts determined by cus- toms officer at time of appraisement; di- vided by 1.40 or such other factor applied by customs officer, to allow for customs du- ties payable on im- ported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs
R78/47	Watson, J. February 22, 1978	Geigy Chemical Corporation	R66/18051, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 23.3% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs

R78/43	Watson, J. February 22, 1978	Geigy Chemical Corporation	R66/13732, etc.	United States value	<p>or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; provided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; provided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 113)	New York Benzonold dyestuffs
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DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HEL'D VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R7840	Watson, J. February 22, 1978	Geigy Chemical Corporation	R66/16507, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisement; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisement; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs
R7860	Watson, J. February 22, 1978	Geigy Chemical Corporation	R66/23837, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisement; less 33.4% representing profit and general expenses usually made in U.S. on sales of	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs

R79/51	Watson, J. February 22, 1978	Geigy Chemical Corporation	R67/07387, etc.	United States value	<p>dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 28.3% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1153)	New York Benzenoid dyestuffs
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DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/52	Watson, J. February 23, 1978	Ciba Chemical and Dye Company	R66/15702, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 23.5% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and in- surance from place of shipment to place of delivery in amounts determined by cus- toms officer at time of appraisement; di- vided by 1.40 or such other factor applied by customs officer, to allow for customs du- ties payable on im- ported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs
R78/53	Watson, J. February 23, 1978	Ciba Chemical and Dye Company	R69/5685, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 38.7% representing profit and general ex- penses usually made in U.S. on sales of	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs



R78/54	Watson, J. February 23, 1978	Ciba Chemical and Dye Company	R70/2130, etc.	United States value	<p>dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; disallowed by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 31.1% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; disallowed by 1.32 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Geigy Chemical Corporation, et al. (C.A.D. 1155)	New York Benzonoid dyestuffs
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DECISION NUMBER	JUDGE, DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELLED VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/55	Watson, J. February 23, 1978	Geigy Chemical Corporation	R67/18600, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 24.2% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs
R78/56	Watson, J. February 23, 1978	Geigy Chemical Corporation	R65/19860, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 33.4% representing profit and general expenses usually made in U.S. on sales of	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzonoid dyestuffs

R78/57	Watson, J. February 23, 1978	Gelgy Chemical Corporation	R66/05657, etc.	United States value	<p>dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Gelgy Chemical Corporation et al. (C.A.D. 1153)	New York Benzohold dyestuffs
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DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	FIELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/53	Watson, J. February 23, 1978	Geigy Chemical Corporation	R66/13747, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus- toms officer at time of appraisement; less 25.5% representing profit and general ex- penses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and in- surance from place of shipment to place of delivery in amounts determined by cus- toms officer at time of appraisement; di- vided by 1.40 or such other factor applied by customs officer, to allow for customs du- ties payable on im- ported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1153)	New York Benzonoid dyestuffs
R78/59	Watson, J. February 23, 1978	Geigy Chemical Corporation	R66/16976, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by cus-	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1153)	New York Benzonoid dyestuffs

# CUSTOMS COURT

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K78/60	Rao, J. February 24, 1978	Patrick & Graves	R65/18817, etc.	Cost of production	As specified in column designated "Claimed Value" on schedule attached to decision and judgment	U.S. v. F & D Trading Corp. (C.A.D. 1088)	Houston Volkswagen automobiles
K78/61	Rao, J. February 24, 1978	Patrick & Graves	R67/1340, etc.	Cost of production	As specified in column designated "Claimed Value" on schedule attached to decision and judgment	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Houston Volkswagen automobiles

DECISION NUMBER	JUDGE DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELPS VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R78/62	Watson, J. February 24, 1978	Ciba Chemical and Dye Company	R66/14776, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 23.5% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs
R78/63	Watson, J. February 24, 1978	Ciba Chemical and Dye Company	R66/19743, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 33.4% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)	New York Benzenoid dyestuffs

R78/64	Watson, J. February 24, 1978	Ciba Chemical and Dye Company	R67/4574, etc.	United States value	<p>or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 28.3% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1135)	New York Benzenoid dyestuffs
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**Judgment of the United States Customs Court  
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**FEBRUARY 22, 1978**

**APPEAL 78-2.—The American Greiner Electronic, Inc. v. United States.—WATCH TIMERS—CONSTRUCTED VALUE—EXPORT VALUE.—C.D. 4718. Appeal dismissed on motion of counsel on February 3, 1978.**

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**Petition for Writ of Certiorari  
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**GRANTED FEBRUARY 21, 1978**

**APPEAL 77-19.—United States v. Zenith Radio Corporation.—AMERICAN MANUFACTURER'S ACTION—VARIOUS CONSUMER ELECTRONIC PRODUCTS EXPORTED FROM JAPAN—COUNTERVAILING DUTY—JAPANESE COMMODITY TAX LAW—REMISSION AND ABATEMENT OF TAXES—INDIRECT BOUNTY OR GRANT—CROSS-MOTIONS FOR SUMMARY JUDGMENT.—C.D. 4691 reversed and remanded July 28, 1977 (C.A.D. 1195). Supreme Court No. 77-539, October Term 1977. Petition filed by appellee.**



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